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September 17, 2008

**BY E-FILE, HAND DELIVERY AND E-MAIL**

The Honorable Vincent J. Poppiti  
Blank Rome LLP  
Chase Manhattan Centre  
1201 Market Street, Suite 800  
Wilmington, DE 19801

Re: Honeywell Int'l Inc., et al. v. Apple Computer, Inc., et al.  
D. Del., C.A. Nos. 04-1338-JJF  
Honeywell Int'l Inc. et al v. Audiovox Corporation, et al.,  
D. Del., C.A. No. 04-1337-JJF  
Optrex America Inc. v. Honeywell Int'l Inc., et al.  
D. Del., C.A. No. 04-1536-JJF

Dear Judge Poppiti:

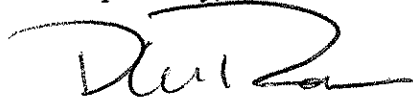
I write on behalf of the Manufacturer Defendants FUJIFILM, Optrex, Samsung SDI, and Innolux regarding allocation among the parties of the Special Master's fees, a topic Your Honor raised at the conclusion of our in-person conference on September 4, 2008.

As directed, all Defendant groups have discussed this matter with counsel for Honeywell. We have agreed with Honeywell that, for issues related to case management, such as the scheduling issues that we are currently discussing, Your Honor's fees will be split three ways: 1/3 to be paid by Honeywell; 1/3 to be paid by the Manufacturer Defendants; and 1/3 to be paid by the Customer Defendants. Going forward, issues addressed by the Special Master will be split two ways, with Honeywell to pay 1/2 and the Customer Defendants and/or Manufacturer Defendants, depending on the group of Defendants involved in a particular issue, as a group to pay 1/2. Of course, when an issue is defendant-specific (*e.g.*, the current dispute between Honeywell and Citizen or a case dispositive motion by one or more defendants), Your Honor's fees will be split evenly between Honeywell and that particular defendant or defendants.

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Should you have any questions, counsel are available at the Special Master's convenience.

Respectfully,

A handwritten signature in black ink, appearing to read "Philip A. Rovner", with a stylized flourish at the end.

Philip A. Rovner  
provner@potteranderson.com

PAR/mes/883009

cc: All Counsel of Record -- by CM-ECF